



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.3

AMARAVATI, MONDAY, JANUARY 2, 2023

G.3317

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

EMPOWERMENT OF COMPETITION COMMISSION OF INDIA TO HANDLE  
ANTI-PROFITEERING CASES UNDER APGST ACT, 2017 WITH EFFECT  
FROM 01.12.2022.

**[G.O.Ms.No.1, Revenue (Commercial Taxes-II), 2<sup>nd</sup> January, 2023.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 171 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby empowers the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002 (12 of 2003), to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

This notification shall come into force with effect from 1<sup>st</sup> day of December, 2022.

**N. GULZAR,**  
*Secretary to Government.*

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